IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 8TH JUNE 2007 / 18TH JYAISHTA 1929

WP(C).No. 14652 of 2007(T)

PETITIONER:

M/S.A.P.K.CASHEW INDUSTRIES,
KILIKOLLOOR, KOLLAM - 4, REPRESENTED BY ITS
MANAGING PARTNER, A.POOKUNJU, S/O. ALIKUNJU
MALIKA VEEDU, KILIKOLLOR, KOLLAM - 4.

BY ADV. SRI.ANCHAL C.VIJAYAN

RESPONDENTS:

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1. THE DEPUTY TAHASILDAR,
REVENUE RECOVERY, KOLLAM.

2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOLLAM.

3. THE SALE TAX ASSISTANT COMMISSIONER
(ASSESSMENT), SPECIAL CIRCLE, KOLLAM.

BY G.P. SRI.MOHAMMED RAFFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 08/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

P1: TRUE COPY OF ASSESSMENT ORDER DT.30.11.2006 ISSUED BY R3 TO THE PETITIONER.

P2: TRUE COPY OF APPEAL FILED BY PETITIONER BEFORE R2 AGAINST EXT.P1 ORDER.

P3: TRUE COPY OF INTERLOCUTORY APPLICATION FILED BY THE PETITIONER FOR THE STAY OF COLLECTION OF DISPUTED TAX AND INTEREST BEFORE R2.

P4: TRUE COPY OF VALUATION OF CLOSING STOCK AT 31.3.2004 PREPARED BY THE CHARTERED ACCOUNTANT.

P5: TRUE COPY OF NOTICE DT.9.4.2007 ISSUED BY R1 TO THE PETITIONER.

TRUE COPY

P.A. TO JUDGE

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.14652 of 2007

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Dated this the 8th day of June, 2007.

JUDGMENT

The petitioner is not in a position to confirm whether stay order is issued by the appellate authority pursuant to direction of this court vide interim order dated 8.5.2007. I do not think any purpose will be served by keeping the W.P. pending. Having regard to the finding in the assessment order and nature of demand, W.P. is disposed of granting stay against Ext.P5 recovery proceedings till disposal of appeal on petitioner remitting one third of the demand within one month from now. However, if appellate authority has granted a more favourable order to the petitioner by now, petitioner is free to enjoy the stay order and if orders are not so far passed , the petitioner will comply with the above direction. The appellate authority is directed to take up the appeal out of turn and dispose of the same within three months from the date of making payment as above.

C.N.RAMACHANDRAN NAIR
Judge

pms